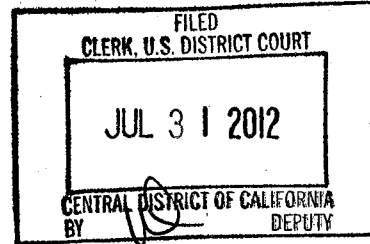


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8 Attorneys for the United States of America

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION

12
13 United States of America,
14 Petitioner,
15 vs.
16 Erik Rothenberg,
17 Respondent.

18
19 Case No. CV12-6366 - PSG
20 [Proposed] Notice to Respondent and
21 Order to Show Cause
22 Redacted Version
23
24
25
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19 Based on the Petition, Memorandum of Points and Authorities, and
20 Declaration, the Court finds that Petitioner has established its *prima facie* case for
21 judicial approval of an IRS levy on the principal residence of Erik Rothenberg
22 (Respondent) located at [Identifier A – redacted from public case file pursuant to
23 Local Rule 79-5.4] (the property), in order to sell the property and apply the
24 proceeds to Respondent's outstanding income tax liability for tax years 2000 and
25 2001.

1 **IT IS ORDERED** that Respondent appear before this District Court of the
2 United States for the Central District of California, at the following date, time and
3 address, and show cause why the Court should not enter an order approving the
4 IRS administrative levy on the property:

5 Date: Monday, September 10, 2012

6 Time: 1:30

7 Courtroom: 880

8 Address: ☐ United States Courthouse

9 312 North Spring Street, Los Angeles, California, 90012

10 ☒ Roybal Federal Building and United States Courthouse

11 255 E. Temple Street, Los Angeles, California, 90012

12 ☐ Ronald Reagan Federal Building and United States Courthouse

13 411 West Fourth Street, Santa Ana, California, 92701

14 ☐ Brown Federal Building and United States Courthouse

15 3470 Twelfth Street, Riverside, California, 92501

16
17 **IT IS FURTHER ORDERED** that copies of the following documents be served on
18 Respondent by personal delivery, leaving a copy at Respondent's dwelling or
19 usual place of abode with someone of suitable age and discretion who resides
20 there, or certified mail:

21 1. This Order; and

22 2. The Petition, Memorandum of Points and Authorities, and Declaration.

23 Service may be made by any employee of the IRS or the United States Attorney's
24 Office.

25 **IT FURTHER IS ORDERED** that Respondent has 21 days to from the date this
26 order is served to file a written Objection to the Petition with the Clerk of the
27 District Court and mail a copy of the Objection to Petitioner.

1 **IT FURTHER IS ORDERED** that Respondent's Objection may only raise the
2 following defenses: (1) the underlying tax liability has been satisfied;
3 (2) Respondent has other assets from which the liability can be satisfied; and
4 (3) the IRS did not follow the applicable laws or procedures pertaining to the levy.

5 **IT FURTHER IS ORDERED** that Respondent is not permitted to challenge the
6 merits of his underlying income tax liabilities for tax years 2000 and 2001.

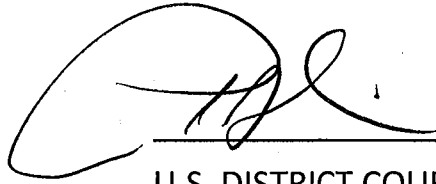
7 **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings
8 will be considered on the return date of this Order. Only those issues timely
9 raised by motion or brought into controversy by the responsive pleadings and
10 supported by sworn statements filed within 21 days after service of this Order will
11 be considered by the Court. All allegations in the Petition not contested by such
12 responsive pleadings or by sworn statements will be deemed admitted.

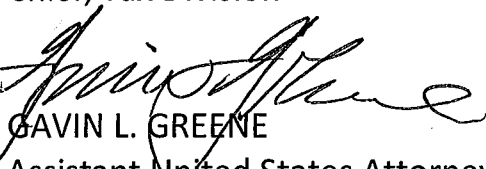
13 **IT IS FURTHER ORDERED** that if Respondent fails to file an Objection to the
14 Petition within 21 days of service of this order, or if Respondent fails to appear
15 before the Court as instructed, the Court may enter an Order approving the IRS
16 levy on the property.

1 **IT IS FURTHER ORDERED** that if, prior to the return date of this Order,
2 Respondent files a response with the Court stating that Respondent does not
3 oppose the relief sought in the Petition, nor wish to make an appearance, then
4 the appearance of Respondent at any hearing pursuant to this Order to Show
5 Cause is excused, and the IRS may levy the property.

6 **IT IS SO ORDERED.**

7
8 DATED: 7/30/12

9
10 
11 U.S. DISTRICT COURT JUDGE

12 Respectfully submitted,
13 ANDRÉ BIROTTE JR.
14 United States Attorney
15 SANDRA R. BROWN
16 Assistant United States Attorney
17 Chief, Tax Division
18 
19 GAVIN L. GREENE
20 Assistant United States Attorney
21 Attorneys for United States of America
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